



Taxation Administration Amendment Regulations 2011 (No. 1)

Select Legislative Instrument 2011 No. 6

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Taxation Administration Act 1953*.

Dated 9 February 2011

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

BILL SHORTEN
Assistant Treasurer

1 Name of Regulations

These Regulations are the *Taxation Administration Amendment Regulations 2011 (No. 1)*.

2 Commencement

These Regulations commence on the day after they are registered.

3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

Schedule 1 Amendment

(regulation 3)

[1] After regulation 45

insert

46 Requirements for statutory declaration or affidavit — prescribed individual for body corporate (Australian government agency)

- (1) For paragraph (b) of item 2 of the table in section 268-90 of the Act, the individual mentioned in subregulation (2) is prescribed.
- (2) The prescribed individual is the public official of an Australian government agency who is responsible for the financial affairs of the agency:
 - (a) under an Australian law; or

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- (b) because the public official holds a particular office in the agency.

Note For *Australian government agency*, *Australian law* and *public official*, see section 995-1 of the *Income Tax Assessment Act 1997*.

47 Requirements for statutory declaration or affidavit — prescribed individual for body politic

- (1) For item 3 of the table in section 268-90 of the Act, the individual mentioned in subregulation (2) is prescribed.
- (2) The prescribed individual is the public official of an Australian government agency who is responsible for the financial affairs of the agency:
- (a) under an Australian law; or
- (b) because the public official holds a particular office in the agency.

Note For *Australian government agency*, *Australian law* and *public official*, see section 995-1 of the *Income Tax Assessment Act 1997*.